
Informal Conference Process

**General
Information
tax notice**

Public Chapter No. 637 amends Tenn. Code Ann. Section 67-1-1801 to toll the 90-day period in which a taxpayer may file suit without first paying the tax. If the taxpayer requests an informal conference within 30 days of the assessment, the 90-day period ceases running until the conference decision is issued. The parallel 90-day period for stay for most collection activity is also extended.

A written request for the informal conference must be mailed or otherwise delivered to the Tennessee Department of Revenue, Hearing Office, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. If the request is delivered by U.S. Postal Service, the postmark date will determine whether the conference request has been timely made. If facsimile, electronic mail, or delivery service other than the U.S. mail is used, the request is timely only if actually received by the

Department within 30 days after the Notice of Assessment.

The 90-day period for filing suit and for staying collection activity recommences on the date of the written conference decision.

The effective date of this amendment was March 24, 1998.

The department will continue its practice of honoring requests for conferences made after the 30 days; however, the 90-day period will not be tolled.

Have questions or comments? Please let us know.
[Contact us.](#)

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